



# Property Tax Advisory

Property Tax Advisories (PTA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. PTAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxing officials and taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the PTA.

NUMBER: PTA 12.0.2003

ISSUE DATE: 1/17/2003

## CLASSIFICATION OF LAND USED FOR CHRISTMAS TREE PRODUCTION

The purpose of this bulletin is to clarify the statutory guidelines for designation of Christmas tree lands under Chapter 84.33 RCW.

RCW 84.33.170 states in part: "... this chapter shall not exempt from the ad valorem tax nor subject to the excise tax imposed by this chapter, Christmas trees and short-rotation hardwoods, which are cultivated by agricultural methods, and the land on which the Christmas trees and short-rotation hardwoods stand shall not be taxed as provided in RCW [84.33.140](#). However, short-rotation hardwoods, which are cultivated by agricultural methods, on land classified as timber land under chapter [84.34](#) RCW, shall be subject to the excise tax imposed under this chapter.

### Disqualifying Conditions

Lands used for growing Christmas trees **are not** eligible for designation under chapter 84.33 RCW when ALL of the following conditions exist:

- (a) In advance of planting the trees, the land has been cleared of unwanted tree stumps, forest debris, and unwanted plant growth.
- (b) The soil has been prepared for planting by plowing or turning over the soil with a plow or tiller.
- (c) Subsequent to planting the trees, all unwanted plant growth is continuously controlled by spraying with herbicides or physical means such as mowing or brush cutting.

The removal of stumps and SCARIFICATION of land using a brush rake mounted on a bulldozer or tractor shall not be considered plowing or tilling of the soil, and shall not be sufficient reason for denying designation. The distinction between scarification and plowing or tilling is that scarification is intended to remove unwanted vegetation, roots, and other debris by uprooting it with a minimum

To inquire about the availability of receiving this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.

Please direct comments to:  
Department of Revenue  
Property Tax Division  
P O Box 47471  
Olympia, Washington 98504-7471  
(360) 570-5865

disturbance of the soil. Plowing or tilling, on the other hand, is intended to prepare the soil for planting through the purposeful turning over of the soil creating a uniform, relatively smooth surface.

Land growing Christmas trees may be classified as designated forest land if it does not meet the foregoing criteria. However, the land must also meet the other statutory requirements for designation including a minimum of twenty contiguous acres. "Contiguous" means land that adjoins other land owned by the same owner or held under the same ownership.

#### Classification under Open Space Farm and Agricultural

Christmas tree land that does not qualify under Chapter 84.33 RCW may be classified under the Current Use Farm and Agricultural Classification provided it meets the eligibility requirements contained in RCW 84.34.020. The true and fair value of Christmas tree lands so classified shall be determined in accordance with RCW 84.34.065.

\*\*\*\*\*